

AN INTRODUCTION TO TAX-RELATED LEGAL RESEARCH

***Professor Michele LaForest Halloran
Professor Andrew S. Campbell
Michigan State University College of Law
2007 Grantee LITC Conference
December 7, 2006***

I. INTRODUCTION

A. Purpose and Scope of this Guide

This guide is designed to help you to do federal tax research using readily-available texts and various on-line resources. Major sources are briefly described. This guide is designed primarily for those who have little or no experience in performing federal tax research; it is not a comprehensive treatise on the subject, but instead is a concise summary of the more important current sources of information that are available. Call numbers for selected titles discussed in this guide are based on the Library of Congress classification system and are provided in brackets, e.g., [KF 240 .J32 1994].

II. PRELIMINARY CONSIDERATIONS

A. Federal Tax Materials

Many legal researchers are intimidated by tax research, thinking that it is more complex and radically different from the usual process of legal research. However, many of the same tools used in general legal research are also applied in performing tax research. Depending on your familiarity with tax law, you may wish to begin researching with secondary sources or with the primary law itself. Federal tax materials include the United States Constitution, statutes, case law, administrative rulings, legislative history material, and secondary sources.

B. Purposes of Federal Tax Materials

Taxation issues arise in a variety of contexts, and are not the sole domain of tax attorneys. An advisor may wish to discover the tax implications of a judgment or settlement offer, a divorce agreement, or a business transaction, and this will necessitate delving into fairly sophisticated tax research techniques. You may simply want to know what circumstances, if any, give rise to adoption of a particular tax statute. Thus, many individuals who do not deal with taxation issues on a regular basis still may need to perform some form of tax research. This guide is designed to assist individuals who are fairly unfamiliar with tax resources to conduct basic tax research, but also is helpful as an extensive compilation of resources for those with more definitive expertise.

III. THE PROCESS OF FEDERAL TAX RESEARCH

A. Federal Tax Research – The Computer and Beyond

The process of federal tax research, and legal research in general, is changing rapidly, as more and more resources become available over the Internet. Several major websites, available without cost to the public, provide detailed materials that can be very helpful in doing federal tax research. Among these are:

<http://www.irs.gov>

<http://www.taxesites.com> (includes a listing of topics, forms, updates, links, and policy information in tax/accounting/payroll settings)

<http://www.findlaw.com/01topics/35tax/index.html> (has public and professional sites)

http://www.law.cornell.edu/topics/income_tax.html (the Legal Information Institute)

In addition to these free public resources, both Lexis and Westlaw provide access to many specialized tax databases. The **FEDTAX** library contains tax information on Lexis, and the **FTX** database contains the federal tax information on Westlaw. Consult the Lexis Directory of Online Services or the Westlaw Database Directory for specific tax databases.

B. Published Federal Tax Research Guides

Various textbooks, journal articles, and other materials offer assistance and instruction in performing federal tax research. The following materials, some of which were consulted in preparation of these materials, are a good place to start when researching tax law; most include annotated bibliographies:

Leah F. Chanin, Specialized Legal Research, ch. 3 (updated annually).
[KF 240 .S64 1987]

Robert L. Gardner, Tax Research Techniques (5th ed. Rev. 2000) (Note: There currently is a 6th edition of this text.)
[KF 241 .T38 G35 2000]

J. Myron Jacobstein et al., Fundamentals of Legal Research, ch. 24 (8th ed. 2002).
[KF 240 .J32 2002]

Patricia T. Morgan, Tax Procedure and Tax Fraud in a Nutshell. (2nd ed. 2006).
[KF 6324 .Z9 M67 2006]

William A. Raabe, West's Federal Tax Research (6th ed. 2003).
[KF 241 .T38 R33 2003]

Gail Levin Richmond, Federal Tax Research (6th ed. 2003).
[KF 241 .T38 R33 2003]

University of San Diego, Pardee Legal Research Center, Guide Series, Federal Tax Research: Basic Sources. <http://www.sandiego.edu/lrc/about/pdf/GS-11.pdf>

C. Fundamental Tax Research Principles

Accurate and active performance of legal research is “sleuthing” at its best. Rarely will an investigation into one issue or case permit you to walk away with a definitive answer to your question. Most frequently, an examination of one case, its explanation, and reference to other cases will launch you into another search or area of inquiry – it may be some time before you have gathered sufficient information about your issue, and how courts and commentators have viewed it, before you can make a decision about your situation. Sheer determination differentiates between those who unearth the better authority – and thus, the better argument – and those who are left scraping the surface.

What are the key elements of excellent tax-related legal research?

- A solid understanding of the totality of the facts confronting your client’s tax problem. For example, it’s not enough to simply know that your client has a child tax credit problem for tax year 2004 – at the outset, you must conduct a careful interview to ascertain all pertinent facts relative to the client’s credit claim. Remember – it is not likely that your client will offer up all key facts; the interview must uncover relevant information. If you are not knowledgeable of your client’s factual scenario, you will be wholly unable to determine whether the fruits of your expert tax research are applicable to your client’s claim. *E.g.*, you have uncovered a recent Tax Court case with an opinion favorable to a generalized version of your client’s circumstance – without a detailed understanding of the client’s specific situation, you will be unable to determine whether or not the Tax Court case is relevant. After the interview, and as soon as possible, write up the facts – this narrative will assist you in comparing your client’s situation to other fact patterns you come across in your research, and will pave the way for identification of “searchable” terms for electronic-based research.
- Question identification. It often is a challenge in tax matters to sort through what the real issues are in the case. As you read through reported tax cases, you will recognize that cases, that may seem fairly identical from a factual standpoint, may have yielded different results because of the manner in which the issues were constructed and presented to the court. And, as your consideration of your client’s matter progresses, you may find that you need to reformulate the question. Finally, in formulating the question, be sure to allow room for creative thinking – while experience may enable you to easily state the question, examine it for the potential that there are facets to the issue you have not considered.

- Reduction of facts to “searchable” terms. This is particularly significant if you plan to use an electronic database to perform your research. For example, if you are confronted with the question of whether a nonresident alien student from Germany is required to pay back his previously-taken treaty benefits if he or she stays in the United States beyond the permitted time, you might jot down key search terms that will yield a solid return of data from your electronic search. It’s a “garbage in/garbage out” scenario – your ability to retrieve good potential research is only as effective as your ability to properly characterize search terms. Note that this is a talent that you achieve over time and “by dint of doing” – your tenacity will definitely pay off!

Here are a few examples: Someone who wishes to research cases/matters involving a taxpayer’s eligibility for an earned income credit for a foster child might style a LEXIS search as follows: earned income credit w/29 eligib! w/50 foster child. This search would pull up all materials in which the phrase “earned income credit” appears within 20 words of words like “eligible” or “eligibility” (we use the exclamation point after eligib! to include multiple words in our search) and words like eligible or eligibility are within 50 words of “foster child.” A recent LEXIS search using this search string produced thirty-five “hits,” including an IRS notice, a Code section, many Tax Court cases, Congressional committee publications and conference agreements.

Someone who wants to research Tax Court jurisdiction relative to collection due process hearings might style a LEXIS search as collection due process hearing w/10 Tax Court 2/5 jurisdiction. A recent LEXIS search using this search string produced thirty-four “hits,” including US District Court cases, a chief counsel memo, federal appeals court cases, Congressional committee reports, and a chapter of the Internal Revenue Manual.

IV. FEDERAL TAX RESEARCH MATERIALS

A. The Internal Revenue Code

Tax law is enacted in the same manner any other federal law. The Internal Revenue Code comprises Title 26 of the United States Code, and is divided into subtitles, chapters within the subtitles, and subchapters within the chapters. For example, Chapter A deals with income taxes, and is further divided into chapters and subchapters, of which Subchapter K deals with partners and partnerships. Various sources contain the Internal Revenue Code.

UNANNOTATED CODE:

- Internal Revenue Code: including all 2005 amendments
[KF 6335 .I547 2006]
- U.S. Tax Code On-Line

< <http://www.fourmilab.ch/ustax/ustax.html> >

- U.S. Code - Legal Information Institute, Cornell Law School
< <http://www4.law.cornell.edu/uscode/26/> >
- Also available through CCH Tax Research NetWork

ANNOTATED CODE:

- United States Code Annotated, Title 26
[KF 62 1927 .W45]
- United States Code Service, Title 26
[KF 62 1972 .L38]
- CCH Standard Federal Tax Reporter (Note: This is known as an “annotated service,” and includes a multitude of information critical to tax researchers, including the Code, legislative history references, explanations, and annotations relating to the particular Code section.) [KF 6285 .C6]
- Also available through CCH Tax Research NetWork
- Federal Tax Coordinator 2d RIA (A topical service available both electronically and in print with detailed tax law explanations.) [KF 6285 .T3]
- Lexis - Library: FEDTAX; File: CODE
- Westlaw - Identifier: FTX-USCA

RECENT LEGISLATION

- CCH Standard Federal Tax Reporter
[KF 6285 .C6]
- Federal Tax Coordinator 2d RIA
[KF 6285 .T3]
- Internal Revenue Cumulative Bulletin
[KF 6300 .A552]
- Lexis - Library: FEDTAX; File: TXLAWS

1. Legislative History

Researching the legislative history of the IRC involves the same basic processes you would use to research non-tax legislation. In the tax context, key sources of legislative history are reports on tax bills issued by the House Ways and Means Committee, the Senate Finance Committee, or any Conference Committee, records of House, Senate, and Conference Committee debates, statements, or hearings on proposed tax legislation as reported in the *Congressional Record*, and *Blue Book* renditions of the Joint Committee on Taxation (which technically are not part of the statute's legislative history, but are nevertheless useful). This type of information may be obtained through a variety of print or on-line resources, including Lexis, Westlaw, Congressional Universe and the free Web at the Library of Congress' THOMAS site <<http://thomas.loc.gov>>. An important caveat about legislative history: although it frequently is a bountiful source of information about a tax law, it is not the tax law itself – some legislative history more accurately tracks the language finally adopted than others. So – while we can appreciate, and often find meaning in, what Congress said about the bill before it was enacted into law, the words ultimately approved by Congress are what control.

B. Internal Revenue Service Releases

1. Regulations

Under IRC § 7805(a), the Secretary of the Treasury or the Secretary's delegate has the general power to prescribe rules and regulations – referred to as general or interpretive regulations – to clarify the language of the Code. Some Code sections may specifically independently authorize the Secretary to promulgate rules needed to effectuate the provisions; these regulations are known as legislative or statutory regulations, and are viewed as having the force and effect of law. When performing in-depth research of a Code provision, it is important to consider whether an interpretive regulation accurately tracks what is provided for by the Code, or whether it, in fact, reflects an effort on the part of the Secretary to expand the reach or scope of the tax law beyond what Congress intended. Recently-proposed or adopted Treasury regulations are initially published in the Federal Register (these, of course, do not have the force and effect of law, but are reflective of how the Service proposes to administer the affected Code provision). Final regulations are called Treasury Decisions (T.D.) and are given a unique number. Adopted or proposed regulations are also found in the following sources:

- Internal Revenue Cumulative Bulletin (as well as in the weekly IRB)
[KF 6300 .A552]
- Federal Tax Coordinator 2d (volumes 27 & 27A contain proposed regulations)
[KF 6285 .T3]
- The Federal Register
- Also available through CCH Tax Research NetWork

- Code of Federal Regulations – IRS regulations are found in Title 26.
< <http://www.gpoaccess.gov/uscode/browse.html> >

The following sources contain subject arrangements of IRS regulations:

- Code of Federal Regulations, Title 26
[KF 70 .A3]
- Federal Tax Regulations
[KF 6301 .A4 1954]
- Lexis – Library: FEDTAX; file: TXLAWS
- Westlaw – Identifier: FTX-REG

The following resources, called “citators,” are used to confirm that a regulation or statute is still in force:

- CCH Standard Federal Tax Reporter
[KF 6285 .C6]
(Use the Citator/Finding List volume)

2. Revenue Rulings

Revenue rulings – which have less authoritative force than Treasury regulations – are official IRS interpretations of tax laws or treaties as applied to a specific set of facts, see, Treas. Reg. Sec. 601.201(a)(1). Because revenue rulings often may be revoked, superseded, modified, or declared obsolete, it is imperative to determine that the revenue ruling you are interested in continues to have viability. These rulings of general interest are found in the following sources:

- Internal Revenue Cumulative Bulletin (as well as in the weekly IRB)
[KF 6300 .A552]
- Law of Federal Income Taxation
[KF 6369 .M4]
- Lexis – Library: FEDTAX; file: CB
- Westlaw – Identifier: FTX-RR
- Internet: < <http://www.taxlinks.com/> >
- Also available through CCH Tax Research NetWork

3. Revenue Procedures

Revenue procedures differ from revenue rulings in that they do not address application of Code provisions to specific fact patterns, but instead are published by the IRS to inform the public of procedural rules that affect taxpayers' rights and duties. Depreciation guidelines and tables are examples of items covered by official revenue procedures, which are binding on the IRS and can be relied on by taxpayers. Revenue procedures are found in the following sources:

- Internal Revenue Cumulative Bulletin (as well as the weekly IRB)
[KF 6300 .A552]
- CCH Standard Federal Tax Reporter
[KF 6285 .C6]
- Lexis- Library FEDTAX; file: CB
- Westlaw - Identifier: FTX-CB
- Also available through CCH Tax Research NetWork

4. Letter Rulings

Letter rulings, also referred to as private letter rulings, are issued by the IRS when there is no clear authority for determining the tax consequences of a particular transaction, provided the area is one in which the IRS has determined that it will rule. The taxpayer initiates the letter ruling process by requesting a ruling on a particular issue. If the IRS issues a ruling, only the requesting taxpayer may rely on it. However, many researchers use letter rulings as guidance on particular issues. Letter rulings are found in the following sources:

- P-H Federal Taxes: Private Letter Rulings (through 1988 only)
[KF 6301 .A56 P7]
- Lexis – Library: FEDTAX; file: RELS or PLR
- Westlaw – Identifier: FTX-PLR
- Also available through CCH Tax Research NetWork

5. Other IRS Statements of Position

a. Technical Advice Memoranda

Technical Advice Memoranda (TAMs) are issued by the technical staff of the national office of the IRS. Although they are similar to private letter rulings, TAMs differ in that they resolve questions regarding transactions that have already occurred. A

TAM might be issued, e.g., during the course of an IRS audit in which issues arise that merit issuance of technical advice. Employees of the IRS or the taxpayer may initiate the request for technical advice.

- Lexis - Library: FEDTAX; file: PLR
- Westlaw - Identifier: FTX-PLR
- Also available through CCH Tax Research NetWork

b. Actions on Decisions

The Internal Revenue Service is bound by United States Supreme Court decisions and cases in which *stare decisis* applies. Actions on Decisions (AODs) may be prepared when the IRS loses a case in any federal court other than the Supreme Court, and consist of recommendations as to what course of action the IRS will adopt when it loses a case. The text of the AOD – which can take the form of an acquiescence, an acquiescence in result only, or a non-acquiescence – advises whether the IRS intends to adhere to the adverse decision when confronted with similar circumstances. AODs are not intended as taxpayer advisories, but instead are meant to advise IRS personnel who are addressing the same, or similar, issues.

- Lexis - Library: FEDTAX; file: MEMOS
- Westlaw - FTX-AOD or FTX-MEMOS

c. General Counsel Memoranda

General Counsel Memoranda (GCMs) are generated by the Office of Chief Counsel, and are used to analyze and review proposed revenue rulings, private letter rulings, and technical advice memoranda. Because GCMs present a substantive legal analysis of issues, they help to discern the IRS' perspective on the issues for use in connection with other tax cases. [Note that Field Service Advice (FSAs) are like GMCs, but were phased out in 2002.] GCMs are found in the following sources:

- Lexis – Library: FEDTAX; file: GCM or MEMOS
- Westlaw – Identifier: FTX-GCM or FTX-MEMOS

GCMs have no precedential status under IRC § 6110(k)(3), but nevertheless have been considered by some courts in the context of a particular case.

6. IRS Procedure

The Internal Revenue Manual describes the procedural rules that IRS personnel must follow, and is an extremely important source of information about a variety of

matters administered by IRS personnel. The IRM does not have the force and effect of law, and is generally viewed as not conferring enforceable rights on taxpayers. However, there have been instances in which a litigant has successfully invalidated agency action by contending that the agency's failure to adhere to the prescriptions in its own manual have adversely affected the litigant's substantive rights. A taxpayer can rely upon the IRM to defeat negligence and substantial understatement penalties. It can be found in:

- IRS Practice and Policy
[KF 6301 .A33]
- Lexis - Library: FEDTAX; file: MANUAL
- Westlaw - Identifier: FTX-IRM
- Internet: < <http://www.irs.gov/irm/> >

7. IRS Publications

IRS publications are pamphlets that discuss specific tax topics in detail. They are useful for practitioners, as well as the general public. They can be found in the following sources:

- RIA's Official IRS Publications
[KF 6289 .R53 1990]
- Taxpayer Information Publications
[KF 6301 .A33 S45]
- Lexis - Library: FEDTAX; file: TNTPUB
- Westlaw - Identifier: FTX-IRSPUBS (1997) and FTX-IRSPUBS-OLD (1984-1996)
- Internet - < <http://www.irs.gov/formspubs/index.html> >
- Also available through CCH Tax Research NetWork

8. IRS Forms & Instructions

- Internet - <<http://www.irs.gov>>

C. Federal Court Decisions

1. United States Tax Court

The United States Tax Court (IRC § 7441) hears only tax cases. One of its hallmarks is that the taxpayer is not required to pay the disputed amount before filing suit. Trial by a jury is not available in the U.S. Tax Court. Opinions of the U.S. Tax Court can be found in the following sources:

- United States Tax Court Reports, previously titled Reports of the United States Board of Tax Appeals (Official reporter cited as: T. C.)
[KF 6324 .A514]
- Tax Court Reporter
[KF 6324 .A515 C6R]
- Tax Court Memorandum Decisions
[KF 6324 .A515 C6M]
- T. C. Memorandum Decisions, previously titled B. T. A. Memorandum Decisions
[KF 6324 .A516 P7M]
- Tax Court Reported and Memorandum Decisions
[KF 6324 .A516 P7]
- Lexis - Library: FEDTAX; file: TCTCM and TC and TCM
- Westlaw - Identifier: FTX-TCT
- Internet - **< <http://www.ustaxcourt.gov> >**. Small tax case division (as well as other) decisions currently are published by the United States Tax Court on its website. The Federal Tax Court Rules of Practice & Procedure can also be found here.
- Also available through CCH Tax Research NetWork

2. Other Courts

The United States Tax Court is one of three courts in which a taxpayer can file a tax-related lawsuit. The other two courts are the U.S. District Courts (based upon the location of the taxpayer's residence) and the U.S. Court of Federal Claims. To obtain access to one of these two alternate courts, the taxpayer must first have paid the tax and sought a refund (so that the case is styled as a refund action). Jury trials are available in the U.S. District Courts, but not in the U.S. Court of Claims.

Adverse decisions from the U.S. Tax Court and the U.S. District Courts are appealed to the applicable U.S. Circuit Courts of Appeals. Adverse decisions from the U.S. Claims Court are appealed to the Federal Circuit Court of Appeals. Adverse decisions of the U.S. Circuit Court of Appeals and the Federal Circuit Court of Appeals level are appealed to the U.S. Supreme Court.

The following sources publish tax-related opinions from the U.S. District Courts, U.S. Court of Claims, U.S. Circuit Courts of Appeals, Federal Circuit Court of Appeals, and the U.S. Supreme Court. They do not include cases from the U.S. Tax Court.

- Federal Supplement, West Publishing Company (published opinions of the U.S. District Courts)
- U.S. Court of Federal Claims reporter, West Publishing Company (published opinions of the U.S. Court of Federal Claims) (note: before 10/29/92, the name of this court was the Claims Court; proceedings of that court are found in West's United States Claims Court Reporter, as well as in the Court of Claims Reporter (Ct. Cl.) published by the GPO; West's Federal Reporter 2d and 3d and West's Federal Supplement also together report on Court of Claims cases from 1929 to 10/29/92)
- Federal Reporter, West Publishing Company (reported decisions of the Circuit Courts of Appeals)
- United States Supreme Court Reports, GPO
- Supreme Court Reports, West Publishing Company
- Cumulative Bulletin (publishes U.S. Supreme Court decisions)
- RIA's American Federal Tax Reports (AFTR & AFTR2d) (Advance sheets for this source are found in the RIA United States Tax Reporter **[KF 6285 .P74]** **[KF 6280 .A2 P7]** (Note: RIA's United States Tax Reporter is known as an "annotated service," and includes a multitude of information critical to tax researchers, including the Code, legislative history references, explanations, and annotations relating to the particular Code section.)
- CCH's U.S. Tax Cases (USTC) (The advance sheets for this source are found in CCH Standard Federal Tax Reporter **[KF 6285 .C6]**, **[KF 6280 .A2 C6]**)

*Note: Parallel citations to AFTR, AFTR2d or USTC from other reporters (Federal Reporter 2d, 3d, Federal Supplement 2d, and etc.) can be found in the Finding Tables volume of the Federal Tax Coordinator 2d **[KF 6285 .T3]**.*

- Lexis - Library: FEDTAX; file: U.S. District Courts - DIST; U.S. Court of Claims - CLAIMS; U.S. Circuit Courts of Appeals - USAPP; Federal Circuit Court of Appeals - CAFC; U.S. Supreme Court - US
- Westlaw - Identifier: U.S. District Courts, U.S. Circuit Courts of Appeals, U.S. Supreme Court - FTX-CS; U.S. Court of Claims - FTX-FEDCL; Federal Circuit Court of Appeals- CTAF.
- Internet -

U.S. District Courts - <<http://uscourts.gov/districtcourts.html>>
U.S. Court of Claims - <<http://www.uscfc.uscourts.gov/>>
U.S. Circuit Courts of Appeal - <<http://findlaw.com/cascode/courts/index.html>>
or < <http://www.uscourts.gov/courtsofappeals.html> >
Federal Circuit Court of Appeals - <<http://www.fedcir.gov/>>
U.S. Supreme Court - <<http://findlaw.com/cascode/supreme.html>> OR
<<http://supct.law.cornell.edu/supct/>> OR
<<http://www.supremecourtus.gov/>>

D. Case Citators

- Shepard's Federal Tax Citator
[KF 6280.5 .S46 1995]
- Federal Taxes Citator
[KF 6280.5 .P72]

V. SECONDARY SOURCES

A. Periodical/Journal Articles and Indexes

- Journal of Taxation
- Tax Lawyer
- Taxation for Lawyers
- Tax Law Review
- TAXES—The Tax Magazine
- Legaltrac (index to articles) <http://www.gale.com/tlist/sb5088.html>
- Index to Legal Periodicals (index to articles)
- Index to Federal Tax Articles (index to articles)
- Federal Tax Articles (index to articles)
- Legal Resource Index (print and on Westlaw – Identifier LRI)
- Current Law Index (print index)
- Lexis (full text articles) - Library: FEDTAX; file: TAXLR
- Westlaw (full text articles) - Identifier: TX-TP

B. Current Awareness Sources/Newsletters

- Westlaw Newslink email alerts on tax issues
- IRS Newswire <http://www.gale.com/tlist/sb5088.html>
- IRS Guidewire <http://www.irs.gov/newsroom/page/0,,id=123315,00.html>
- BNA Tax Management online <http://www.bnatax.com/tm/index.html>
- CCH's Federal Tax Weekly (newsletter that comes with looseleaf set)
- CCH's Taxes on Parade (part of Standard Federal Tax Reporter)
- RIA's Weekly Alert (newsletter that comes with looseleaf set)
- Tax Analysts Tax Notes (available in Lexis and in print)
- Tax Analysts < <http://www.taxanalysts.com/>>
- Deloitte & Touche's Tax News & Views < <http://deloitte.12hna.com/enews/>>

C. Monographs and Treatises

Law library catalogs provide access to information about a wide variety of tax treatises that are worthy of consultation for background materials.

D. Looseleaf Treatises

The following sets provide in depth discussion of various tax related topics, they include examples and practical advice. These sets receive heavy use by researchers.

- BNA's Tax Management Portfolios; also on Westlaw and Lexis

[KF 6289 .A1 T35] (These are extremely detailed and valuable resources arranged according to topic – another example of a topical service is RIA's Federal Tax Coordinator.)

- Lexis - Library: FEDTAX; file: TMPORT
- Westlaw - Identifier: FTX-ALL
- Law of Federal Income Taxation (commonly known as Merten's)
[KF 6369 .M4]
- Standard Federal Tax Reporter (CCH) – online in CCH Tax Research Network
[KF 6285 .C6]

E. Miscellaneous

- TaxCite: a Federal Tax Citation Reference Manual - This manual contains citation forms and reference materials relating to federal taxation. It should be used in conjunction with The Bluebook: Uniform System of Citations.
[KF 245 .T39 1995]
- US Master Tax Guide – This annual publication is an excellent quick reference for various tax questions – online in CCH Tax Research Network.
[KF 6369 .C7]

Acknowledgements: This guide in part incorporates materials prepared by Janet Hedin and Jane Edwards of the Michigan State University College of Law Library, by a former staff member of the law library, Carol Parker, and by a former MSU College of Law student, Kristine Lipinski. Professors Halloran and Campbell extend their sincere thanks for permission to use these materials.